THE EMBODIMENTS OF THE INVENTION IN WHICH AN EXCLUSIVE PROPERTY OR PRIVILEGE IS BEING CLAIMED ARE DEFINED AS FOLLOWS:

1. A Christmas tree bag comprising:

a sheet having a top end, a bottom end, and mating closure means on opposing sides thereof such that when said closure means are fully mated, said sheet forms a bag, open on each end, of a size to accommodate a Christmas tree therein, and that when said closure means are partially mated, said sheet forms a tree skirt;

an upper drawstring along the top end of said sheet operable to substantially close said open top end of said bag; and

a lower drawstring along the bottom end of said sheet operable to substantially close said open bottom end.

- 2. The invention of Claim 1 wherein said mating closure means comprises a zipper fastener.
- 3. The invention of Claim 1 wherein said mating closure means comprises a hook and loop fastener.
- 4. The invention of Claim 1 further comprising a handle attached to the exterior of said bag.
 - 5. The invention of Claim 1 further comprising two handles

attached to the exterior of said bag.

- The invention of Claim 1 wherein said bag is substantially cylindrical.
- 7. The invention of Claim 1 wherein said bag is substantially tapered to follow the shape of the tree.
 - 8. The method of Claim 1 wherein said sheet is made from nylon.
 - 9. The method of Claim 1 wherein said sheet is made from cotton.
- 10. A method for collecting fallen needles from a Christmas tree having a trunk, said Christmas tree and trunk being supported by a tree stand, the method comprising:

providing a sheet having a top end, a bottom end, and mating closure means on opposing sides thereof such that when said closure means are fully mated, said sheet forms a bag, open on each end, of a size to accommodate a Christmas tree therein, and that when said closure means are partially mated, said sheet forms a tree skirt;

providing an upper drawstring along the top end of said sheet operable to substantially close said open top end of said bag;

providing a lower drawstring along the bottom end of said sheet operable to substantially close said open bottom end;

placing said sheet around the Christmas tree;

partially mating said closure means thereby forming the sheet into

a tree skirt;

covering said tree stand with the partially mated bag;

drawing the lower drawstring to substantially close around the trunk of the Christmas tree;

collecting any fallen needles in the tree skirt;

11. The method of Claim 10 further comprising the steps of: raising the top end up over the tree;

fully mating said closure means thereby forming the sheet into a

tree bag;

drawing the upper drawstring substantially closed,

wherein the Christmas tree and any fallen needles are enclosed in

the bag.

12. A Christmas tree bag comprising:

a sheet having mating closure means on opposing sides thereof such that when said closure means are mated, said sheet forms a bag, open on each end, of a size to accommodate a Christmas tree therein; and

a drawstring along each opposing end of said sheet operable to substantially close each said open end of said bag.

13. The invention of Claim 12 wherein said mating closure means

comprises a zipper fastener.

- 14. The invention of Claim 12 wherein said mating closure means comprises a hook and loop fastener.
- 15. The invention of Claim 12 further comprising a handle attached to the exterior of said bag.
- 16. The invention of Claim 12 further comprising two handles attached to the exterior of said bag.
- 17. The invention of Claim 12 wherein said bag is substantially cylindrical.
- 18. The invention of Claim 12 wherein said bag is substantially tapered to follow the shape of the tree.